

EXHIBIT A

Sierra Consulting Group, LLC

Two North Central Ave.Suite 700Phoenix, AZ 85004

602-424-7001

Invoice submitted to:

USA Commercial Mortgage

c/o Rob Charles

Lewis & Roca

3993 Howard Hughes Parkway, 6th

Floor

Las Vegas NV 89109

February 09, 2007

In Reference To:USA Commercial Mortgage

Invoice #10673

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Asset Sales</u>			
1/25/2007	EMB	Read letter from trustee to Compass Partners regarding computer equipment and documentation and related transition issues.	0.20 295.00/hr	59.00
1/26/2007	EMB	Review and comment on declaration of Fasel, compared data to APA schedules and reconciled to prior overbid analysis and send comments to counsel.	1.60 295.00/hr	472.00
	EMB	Review and commented on motion for order on overbid allocation as well as declaration of Kvarda and gave comments to counsel.	1.20 295.00/hr	354.00
	EMB	Participate on conference call with Mesirow, debtor's counsel and UCC counsel to discuss overbid allocation issues and responses.	0.60 295.00/hr	177.00
SUBTOTAL:			[3.60	1,062.00]
	<u>Financial Analysis & Rvw</u>			
1/2/2007	EMB	Conversation with committee member regarding plan and claims.	0.40 295.00/hr	118.00
	EMB	Read and analyze 2004 examination of Del Bunch and related exhibits per request of counsel.	2.70 295.00/hr	796.50
	EMB	Drafted work plan to address issues regarding tasks and analyses that have been requested to be completed per counsel and committee and developed work plan.	0.80 295.00/hr	236.00
	DWT	Read and reviewed the deposition and proof of claim summary information regarding Del Bunch	1.30 250.00/hr	325.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/2/2007	JG	Review USA Realty information and preliminary work plan to be completed on Realty.	1.10 250.00/hr	275.00
	EMB	Review of BMC's Nov. invoice as received from counsel and gave suggestions on allocation to other estates.	0.40 295.00/hr	118.00
	EMB	Review latest version of stipulation with accounting firm for tax work.	0.10 295.00/hr	29.50
	EMB	Follow up with Mesirow on BMC expense allocation per request of proposed trustee.	0.30 295.00/hr	88.50
	EMB	Follow up with counsel on transition issues including computers and data access issues.	0.40 295.00/hr	118.00
1/3/2007	DWT	Created 5 year loan history summary on a daily basis for Del Bunch	2.60 250.00/hr	650.00
	EMB	Responded to e mails from Mesirow regarding transition issues and meeting with Tom	0.40 295.00/hr	118.00
1/4/2007	EMB	Perform analysis on Standard Property proposed settlement and communicated with counsel.	1.10 295.00/hr	324.50
	EMB	Review proposed loan payoff information on Colt and discussed with Tom Allison.	1.20 295.00/hr	354.00
	EMB	Meet with FTI to discuss access to information after trust takes over.	0.60 295.00/hr	177.00
	EMB	Meeting with Mesirow to discuss transition issues.	2.80 295.00/hr	826.00
	EMB	Participated in meeting with Mesirow, FTI, trustee and Don Walker to discuss loan collection issues and other issues impacting GUC recovery.	2.90 295.00/hr	855.50
1/5/2007	EMB	Perform additional research on Colt / PV / Marquis loans a drafted memo to committee on issues.	1.30 295.00/hr	383.50
	EMB	Conversation with Chuck H. regarding plan issues.	0.60 295.00/hr	177.00
	EMB	Conversation with Mike Yoder regarding IT issues in the transition period.	0.40 295.00/hr	118.00
	EMB	Drafted memo to committee on Compass transitional issues.	0.60 295.00/hr	177.00
	EMB	Drafted e mail to counsel to outline Standard Property and other loan issues.	0.40 295.00/hr	118.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2007	EMB	E mails with additional memeber of the UCC to discuss space plans and trust issues.	0.40 295.00/hr	118.00
	DWT	Reviewed financial statements to determine insider receivables	1.20 250.00/hr	300.00
	DWT	Adjusted DB loan history summary	0.70 250.00/hr	175.00
	EMB	Placed call to Compass Partners to discuss transition issues.	1.10 295.00/hr	324.50
	EMB	Analysis of recent loan payoff statements and compared to APA and loan detail.	1.40 295.00/hr	413.00
1/8/2007	EMB	Analysis of loan payoff schedules as received from debtor, noted fees and impact on purchase price reduction and drafted memo to counsel.	2.20 295.00/hr	649.00
	EMB	Research issues on Standard Properties per request of S. Nouna.	0.20 295.00/hr	59.00
	EMB	Drafted memo to Mesirow regarding loan payoff statements and ensuring that they include all fees and interest in the APA schedules.	0.80 295.00/hr	236.00
	EMB	Follow up with S. Smith on IT hardware listing and remote access to GL.	0.20 295.00/hr	59.00
	DWT	Reviewed the computer inventory, reviewed notes and accounts receivable and prepared a summary shcedule of insider receivables	1.60 250.00/hr	400.00
	EMB	Analysis of the Southern California / Dayco loan issues and responded to counsel.	0.40 295.00/hr	118.00
1/9/2007	DWT	Updated various loan anc cash collection schedules from data received from Mesirow.	2.30 250.00/hr	575.00
	EMB	Continue analysis of Elizabeth May and La Hacienda loans and communicated with Mesirow on follow up.	1.40 295.00/hr	413.00
	EMB	Follow up on IT support contact for Susan Smith.	0.20 295.00/hr	59.00
	EMB	Analysis of all computer and network equipment at USA and began process of determining what the trust will need.	0.90 295.00/hr	265.50
	EMB	Analysis of payments made to and from Del Bunch to USACM per request of counsel.	0.60 295.00/hr	177.00
	EMB	Follow up with committee member on space needs and costs for trust to operate.	0.20 295.00/hr	59.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/9/2007	EMB	Follow up with T. Allison on Standard Property loan and communicate to Rob Charles.	0.30 295.00/hr	88.50
1/10/2007	EMB	Analysis of the November loan summary as received from Mesirow and distributed to committee for further review.	0.90 295.00/hr	265.50
	EMB	Analysis and review of all BMC invoices to date and drafted an e mail to counsel on allocation to other estate suggestions.	0.90 295.00/hr	265.50
	EMB	Conversation with Compass Partners to discuss space issues per request of counsel.	0.60 295.00/hr	177.00
	EMB	Conversation with Mesirow regarding Standard Properties and drafted language to be included in letter to Compass Partners requested exclusion of SP from any purchase price adjustment.	0.80 295.00/hr	236.00
	EMB	Analysis of payoff statements of Slade, Bay Pomano and Elizabeth May and drafted memo to counsel and committee chair on observations.	0.90 295.00/hr	265.50
	EMB	Continue to work on the Standard Property proposed transaction and follow up with Tom Allison.	0.60 295.00/hr	177.00
	EMB	Follow up with counsel on direct lender claim objection issues as well as the BMC fee allocations.	0.50 295.00/hr	147.50
	EMB	Review of draft protective order on USACM / IP documents and follow up e mails.	0.30 295.00/hr	88.50
	EMB	Work with counsel on letter to counsel for Compass regarding physical location, access to space, and other logistic issues.	0.60 295.00/hr	177.00
	DWT	Reviewed November loan summary compared to previous months activity and updated summary.	2.40 250.00/hr	600.00
1/11/2007	EMB	Performed analysis of BMC monthly expenses per request of counsel and send follow up request to debtor's counsel.	0.50 295.00/hr	147.50
	EMB	Review e mail from counsel regarding direct lender claims due to service fee calculations and responded on proposed action items.	0.30 295.00/hr	88.50
1/12/2007	EMB	Review e mail from counsel regarding Standard Property and Compass Partners and responded with comments.	0.30 295.00/hr	88.50
	EMB	Continue analysis of BMC fees and expenses and sent e mail to debtor requesting explanation of expenses and proposed allocation to the other estates.	0.60 295.00/hr	177.00
1/15/2007	DWT	Updated loan summary report and prepared list of items needed from Mesirow for the UCC including monthly financial reports, etc.	2.10 250.00/hr	525.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/15/2007	EMB	Research certain loans and appraisals for committee member and drafted e mail that responded to certain questions.	0.60 295.00/hr	177.00
	EMB	Read draft of supplement to objection to USACREG request and sent comments to counsel.	0.20 295.00/hr	59.00
	EMB	Begin analysis of USA Realty 2004 general ledger for transactions with related parties.	2.10 295.00/hr	619.50
	EMB	Perform analysis and prepare summary of USA Realty 2005 general ledger / trial balance for related party transactions.	1.20 295.00/hr	354.00
1/16/2007	EMB	Follow up on additional requests from committee member including more Hilco appraisal data.	0.40 295.00/hr	118.00
	EMB	Drafted e mail to counsel to discuss potential intercompany claim against Realty.	0.20 295.00/hr	59.00
	EMB	Follow up with counsel on the servicing of the various Colt loans between DTDF and USACM.	0.30 295.00/hr	88.50
	EMB	Analysis of and prepared summary of 2006 USA Realty insider transactions.	0.80 295.00/hr	236.00
1/17/2007	DWT	Prepared summarized list of Del Bunch cash flow activity / loan history to USACM.	1.40 250.00/hr	350.00
1/18/2007	EMB	Review e mails regarding potential offer to buy some FTDF loans and responded to counsel with comments.	0.30 295.00/hr	88.50
	EMB	Review application to employ special counsel for trust and gave comments to counsel.	0.30 295.00/hr	88.50
1/19/2007	EMB	Review notes from counsel on recent court hearing and rulings.	0.30 295.00/hr	88.50
	DWT	Reviewed recent budget vs actual summaries from Mesirow.	1.30 250.00/hr	325.00
1/22/2007	EMB	Follow up on request from committee member for data on loan collections.	0.50 295.00/hr	147.50
	EMB	Analysis of the Franklin Stratford and I-40 loans per request of counsel and sent comments and review debtor's counsel opinion on exit fees.	1.20 295.00/hr	354.00
	EMB	Read letter to FTDF members regarding Sierra Liquidity Funds offer to buy interests at significant discounts.	0.20 295.00/hr	59.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/22/2007	EMB	Analysis of December loan collection amounts and proposed distribution amounts, sent comments to counsel and approval to Mesirow.	0.80 295.00/hr	236.00
1/23/2007	EMB	Analysis of additional loan status summary as received from Mesirow and send to counsel.	0.30 295.00/hr	88.50
	DWT	Prepared analysis for weekly actual vs budgeted activity	1.20 250.00/hr	300.00
	EMB	Review and analysis of budget to actual reports received from Mesirow and had entered into summary schedule.	0.30 295.00/hr	88.50
	EMB	Conversation with committee member on loan payoffs, payoff requests, and other plan issues.	0.60 295.00/hr	177.00
	EMB	Analysis of recent loan payoffs and responded to committee member questions.	0.60 295.00/hr	177.00
	EMB	Review e mail from resigning committee member and counsel's response.	0.20 295.00/hr	59.00
	EMB	Continue to analyze fees and default interest issues on Bob Russell loans.	0.60 295.00/hr	177.00
1/24/2007	EMB	Updated professional fee summary per latest monthly invoices as received from counsel.	0.60 295.00/hr	177.00
	EMB	Conversations with Compass Partners regarding computer equipment and software and other logistical issues, and follow up with counsel.	1.30 295.00/hr	383.50
	EMB	Follow up with Mesirow on preparation of 2006 1099's for direct lenders and communicated with counsel.	0.40 295.00/hr	118.00
	DWT	Continued inputting actual and budget data for the variance analysis	1.40 250.00/hr	350.00
	EMB	Review loan payoff statements for various Russell loans.	0.40 295.00/hr	118.00
1/25/2007	DWT	Prepared recent budget to actual summary with latest cash flow data from Mesirow.	0.70 250.00/hr	175.00
	EMB	Review reconveyance documents related to the Franklin Stratford loans.	0.10 295.00/hr	29.50
	EMB	Analysis of expense detail from BMC as received from debtor's counsel and sent memo to counsel.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/25/2007	EMB	Communication with counsel on interim fee issues and possible fee objections.	0.30 295.00/hr	88.50
	EMB	Read and review motion seeking to restrain foreclosure on West Hills loan, noted amounts due to the USACM estate.	0.20 295.00/hr	59.00
1/26/2007	DWT	Budget to actual analysis and creation of the prior 12 weeks activity	2.60 250.00/hr	650.00
1/29/2007	EMB	Analysis of the US Realty financial statements as received from Mesirow.	0.90 295.00/hr	265.50
	EMB	Investigate the accrued liability for retirement plan per MOR and responded to counsel.	0.40 295.00/hr	118.00
	EMB	Continued to update fee summary schedule with additional invoices as received from counsel.	0.30 295.00/hr	88.50
	EMB	Read and review of Tree Moss' trustee motion for sale and bidding procedures on the Marquis condos and gave comments to counsel.	0.40 295.00/hr	118.00
	EMB	Continue to work on weekly actual performance vs. budget analysis.	0.50 295.00/hr	147.50
	EMB	Follow up on the PBGC liability issues per counsel.	0.30 295.00/hr	88.50
	EMB	Follow up on transitional issues and tomorrow's call with counsel.	0.30 295.00/hr	88.50
	DWT	Completed budget to actual analysis for most recent data and loan collections for Mesirow.	1.10 250.00/hr	275.00
	DWT	Input and updated loan schedule for actual December activity	2.20 250.00/hr	550.00
1/30/2007	DWT	Revised and updated loan summary schedule for revised November actual activity	2.40 250.00/hr	600.00
	EMB	Review and comment on pension liability document as received from Mesirow and requested additional data.	0.40 295.00/hr	118.00
	EMB	Review latest budget to actual summary and forwarded to counsel with comments.	0.50 295.00/hr	147.50
	EMB	Conversation with Mesirow regarding latest cash flow budget.	0.20 295.00/hr	59.00
	EMB	Review e mails on Franklin and I 40 loans and noted issues on waiver of alleged fees.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/30/2007	EMB	Read and comment on prejudgment writ regarding Royal Hotel as received from counsel.	0.40 295.00/hr	118.00
1/31/2007	DWT	Reviewed list of files sent by Susan Smith in response to questions on expenses.	0.90 250.00/hr	225.00
	EMB	Review disclosure statement as received from S&C.	0.10 295.00/hr	29.50
	EMB	Review debtors amended complaint against HMA Sales as received from counsel.	0.30 295.00/hr	88.50
	EMB	Review various e mails regarding the filings related to the appeal.	0.40 295.00/hr	118.00
SUBTOTAL:			[87.30	24,381.00]
<u>General Case Strategy</u>				
1/2/2007	DWT	Discussed workplan with TB for the upcoming time period regarding issue	0.30 250.00/hr	75.00
1/4/2007	EMB	Review e mail from counsel on yesterdays hearing.	0.30 295.00/hr	88.50
1/5/2007	EMB	Conversation with M. Yoder regarding IT transition issues.	0.30 295.00/hr	88.50
1/9/2007	DWT	Discussed items with TB that need to be completed prior to the final plan confirmation	0.20 250.00/hr	50.00
1/24/2007	EMB	Participated on UCC conference call to discuss effective date, sale and other issues.	1.60 295.00/hr	472.00
1/30/2007	EMB	Participated on all hands conference call regarding transition and other pending issues.	1.20 295.00/hr	354.00
SUBTOTAL:			[3.90	1,128.00]
<u>Misc Motions & Responses</u>				
1/2/2007	EMB	Review response to Dayco's motion.	0.10 295.00/hr	29.50
1/19/2007	EMB	Review joinder of UCC in opposition to motion to distribute funds.	0.20 295.00/hr	59.00
1/24/2007	EMB	Read and review amended complaint against Reale.	0.20 295.00/hr	59.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/31/2007	EMB	Read hearing status and agenda for today's hearing as received from counsel.	0.10 295.00/hr	29.50
SUBTOTAL:			[0.60	177.00]
<u>Mo Operating Reports</u>				
1/2/2007	DWT	Updated monthly operating report summary for each of the 5 debtor entities.	3.20 250.00/hr	800.00
1/3/2007	EMB	Review of December MOR summary, noted issues for follow up.	0.70 295.00/hr	206.50
1/10/2007	DWT	Updated current month's operating report summary and prepared list of follow up questions related to certain activity in current month.	1.10 250.00/hr	275.00
1/22/2007	DWT	Updated December MOR summary schedule and analysis and forwarded to TB for review.	2.10 250.00/hr	525.00
1/23/2007	EMB	Analysis of USACM and USA Realty MOR for management fee accruals and actual cash transfers per request of counsel.	0.80 295.00/hr	236.00
	DWT	Continued and completed December MOR summary and analysis including follow up with Mesirow.	1.40 250.00/hr	350.00
1/24/2007	EMB	Review latest summary of MOR for all debtor entities and forwarded to counsel for committee review.	0.40 295.00/hr	118.00
1/31/2007	DWT	Followed up with questions related to prior period operating report results.	0.40 250.00/hr	100.00
SUBTOTAL:			[10.10	2,610.50]
<u>Plan & Disclosure Stmt</u>				
1/4/2007	EMB	Read and review latest version of proposed confirmation order as received from counsel.	0.30 295.00/hr	88.50
1/16/2007	EMB	Participate on conference call with Debtor and other committees to discuss various sale and plan transition issues.	1.70 295.00/hr	501.50
	EMB	Review and add additional items to agenda for today's conference call regarding transition issues.	0.60 295.00/hr	177.00
1/18/2007	EMB	Review of notice of appeal as received from counsel.	0.40 295.00/hr	118.00
1/19/2007	EMB	Review language of plan regarding licenses as received from counsel.	0.20 295.00/hr	59.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/22/2007	EMB Read e mail and attachment regarding order allowing stay.	0.20 295.00/hr	59.00
1/23/2007	EMB Analysis of the declartion of Kvarda in support of the opposition to the stay motion and responded to counsel with comments.	0.50 295.00/hr	147.50
	EMB Review notice filed to not appeal stay and responded to cousnel.	0.20 295.00/hr	59.00
1/31/2007	EMB Analysis of draft implementation of plan as it relates to USACM estate and USACM Trust and gave comments to counsel.	0.50 295.00/hr	147.50
SUBTOTAL:		[4.60	1,357.00]
For professional services rendered		110.10	\$30,715.50
Additional Charges :			
<u>Airfare</u>			
1/4/2007	Airfare to/from LV (TB meeting with Tom Allison)		153.10
SUBTOTAL:		[153.10]
<u>Rental Car</u>			
1/4/2007	Rental Car Fees		61.56
SUBTOTAL:		[61.56]
<u>Travel</u>			
1/4/2007	Parking at airport		20.00
SUBTOTAL:		[20.00]
Total costs			\$234.66
Total amount of this bill			\$30,950.16
11/21/2006	Payment - thank you. Check No. 1470		(\$16,832.25)
Total payments and adjustments			(\$16,832.25)

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Amount

Balance due

\$14,117.91

Professional Summary			
Name	Hours	Rate	Amount
EDWARD "TED" M. BURR	70.90	295.00	\$20,915.50
Dave Tiffany	38.10	250.00	\$9,525.00
Josephine Giordano	1.10	250.00	\$275.00

Invoices 30 days past due are subject to a 1.5% late payment fee.